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ATTS NEWSLETTER

#151



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EDITORIAL COMMENTS

No matter how many times it happens the end of the year always seems to come at the worst possible time... at the end of the year. Between the holidays, visiting relatives, end of year paperwork, book keeping and other assorted duties both assigned and unassigned there just never seems to be enough time to get to the things that you really want to. In this case it's the newsletter. This year I simply had to put it aside while I worked through the myriad of other responsibilities that always seem to be laid at my feet. The good news is that I am almost caught up; the bad news is that we have already had a family member in the hospital this year so 2011 has not started off well.

We finally had our first real snow of the season and the temperature this morning was a nippy -13 degrees. While starting on the newsletter I realized that this issue will mark my 30th edition as the ATTS Editor. It's hard to believe, but that means I have been around for 20% of the history of the ATTS newsletters! The names that come to mind when recalling past editors reads like a who's who of sales tax token history and research. I have only been a member of the Society for the last 12 years, but I have had the opportunity to learn a lifetime of information. I would be remiss if I didn't thank all those who without their help I would not be here. Mostly with the support of great officers, a fantastic group of collector members and finally, Monte Dean. He has been incredibly supportive and continues to hammer out world class article after article with new discoveries.

This issue contains a myriad of smaller but no less important submissions by a number of our other members. While compiling these articles for this issue it is becoming clear that I am starting to scrape the sides of the backlog barrel. Please take the time to put together something this winter while the weather has you penned up inside. Remember that without active involvement the organization will cease to exist.

I wanted to share an e-mail I received from Tom Holifield, L-327 shortly after the last issue was mailed out.

Wow, Not only the 150th issue, but one of the best issues. I couldn't put it down. I can't express enough, my thanks to all who made this happen. Just when we think we know something about sales tax tokens along comes Monte with a new list of previously unknown items. Thanks Tom

I have not yet submitted my expenses for Newsletter #151 so they are not deducted from the financials in this issue. Please remember to renew your membership if you have not already done so for 2011. I have also renewed the domain name and website hosting for www.taxtoken.org until October 2013, again at no cost to the society. The website continues to become more and more popular with research groups and I am encouraged that it gives us a permanent presence on the Internet.

At this time I have not heard from any member desiring to have a national meeting for the ATTS in 2011. If you should have any ideas or suggestions please do not hesitate to pass them along to anyone on the board so we can get the word out as quickly as possible. I hope that everyone had a wonderful holiday season and I hope that 2011 will be a prosperous and happy year for everyone and their families.

Sincerely, Robert W. Frye, editor (L-521)



ATTS MAIL BAG

Compiled from E-mail and Yahoo STT Discussion Group, answered by various members of the board

I just joined your group. I have a few Missouri sales tax tokens in zinc. The ones I remember from "the day" were plastic: red and green. Were there any other colors used in Missouri plastic tokens? Another question I have concerns the punched hole in some tokens. Were they made that way or added later? Did a hole change the face value of a token at the time?

Missouri manufactured sales tax tokens from cardboard, zinc and plastic, beginning in 1935. The Missouri 5 mill zinc tokens were manufactured with a hole, however no other Missouri token was produced with a hole.

Missouri had nine completely different token designs/colors/denominations that were produced. There are also many sub-varieties to choose from that are due more from the manufacturing process than that of a true design change.

I found an old coin in my junk box and would like to find out the value of it. It is an Emergency School Tax Token dated 1935 from New Mexico. It says 5 mill, it appears to be copper but I am not certain. I can send you a picture of it if you like.

The token that you had asked about is actually relatively common. Its value is about a dollar assuming it is in relatively good condition. Of course it could be sold for more; however it depends on many different conditions of the sale and finding a buyer. You are correct, the coin is made of copper, I hope this information helps.

Just wanted to provide a little bit of feedback on your page <http://www.taxtoken.org/links.htm>. Not sure if you're the right person to contact but I just wanted you to know that as someone putting together resources about money for kids at my school library, I found your page to be a huge help! I'm always looking for great sites to include and share.

Thank you for your kind words about our sales tax token site. I will share this with our membership in our next newsletter.

I just ran across your American Tax Token Society listed on the ANA web site and wondered if you have meetings locally. I have a few tax tokens and several tokens of various things.

The ATTS does not have a meeting locally; we do try to meet in a national venue about every two or three years. If you wish to meet with members locally I would be happy to help with that task. There are several members, including myself that live within an hour or two of Kansas City. Please feel free to contact me via cell phone and we can chat about sales tax tokens and any questions that you may have.

It looks like you guys might be the experts in the field of tax tokens. I was wondering if you could tell me if the tokens I scanned that I got from my grandmother might have any worth. The scans are not great but the best I could do. I have 2 Utah, 1 Missouri, 2 Colorado, 3 Oklahoma, 3 Mississippi, 1 Louisiana, 2 Washington State, & 2 Alabama. There are also 3 small coins 2 that say OPA Blue Point and 1 that says OPA Red Point. Any info would be wonderful. Thanks for your time.

Sorry, but what you have are all common sales tax tokens and a couple of common OPA points. All are c. 1935-45 and are all relatively common as millions of each of these were produced. So I'm afraid there isn't much monetary value to these, but they are an interesting reminder of the Great Depression and World War II. The sales tax tokens were denominated in mills, with one mill equaling 1/10th of a cent. Hard to believe, but there was a time that even fractions of a cent were important to people. The OPA tokens were used in the government's rationing program during WWII. Sorry you don't have a treasure on your hands; but they are still interesting reminders of tough times in our country.

I am a member of the Topeka Coin Club I am just about the only member who actively collects tokens I have given a couple of show & tell in front of the club. Would you be interested in coming to Topeka to address the club? We try to have a class or discussion at every meeting. We meet the first Monday @ 7:00. The location is Crestview UMC 2245 SW Eveningside Drive Topeka.

Currently I am weighing my options and ability to address the club; I will follow up with future discussion in the newsletter.

I am doing some research on a Washington State tax token I recently found. The token is the typical aluminum, circular variety. The words on the token are CH.180 Laws 1935 10 cents or less. I know 185 million of these were in circulation between 1935 and 1951; however, I am curious if you would be able to narrow down the dates for this particular token. Any information would be greatly appreciated. Thanks in advance for your time.

Per "United States Sales Tax Tokens and Stamps" by Malehorn & Davenport (the catalog for sales tax tokens) this token was minted in 1935 and the approximate mintage was 60,000,000. The manufacturer was Metal Products Manufacturing Company of Seattle. It is catalogued as WA-S1. As to dates, the 2% sales tax was passed March 25, 1935 and became effective May 1, 1935. The initial delivery was only 600,000 tokens, presumably on May 1, 1935 causing an immediate shortage and plenty of confusion and resulted in the issuance of many local temporary tax tokens and chits.

Personally, I believe this token was minted past 1935. According to a Seattle Daily Times article of May 2, 1935, 125,000 tokens were being struck daily. If true, that would mean 480 days of production to mint 60 million tokens. The 3% sales tax went into effect on May 1, 1941 and these tokens were eligible for redemption. It is possible that these tokens were struck as late as 1940. That's about all I know. I hope you find this helpful.

Whitman Publishing has released a new book, Curious Currency, by Robert D. Leonard, Jr. On the front cover is an image of a 5 mill red plastic Alabama Sales Tax Token. In Chapter 6, "Money Substitutes" is a one paragraph section on Token that mentions SST's in one sentence, "During the Depression, for sales tax payments of less than a cent, 12 U.S. states issued tokens of one to five mills (thousandth of a dollar)." Images with that section include the same Alabama token from the front cover, a 2 mill red fiber Colorado Sales Tax Token, a 1 mill aluminum Louisiana Luxury Tax Token and a 1 mill cardboard "milk bottle top" Missouri Sales Tax Token. John Phipps, R-557

A LETTER FROM OUR PRESIDENT

Dear fellow sales tax token collectors,

I hope this letter finds you all well and in the holiday spirit. Winter is definitely upon us and it's that time of year where many of us are cooped up inside and have a little more time to spend with our collections. Well, maybe after the holidays and after we've finally gotten all of the relatives and guests out of the house!

So after all the hustle and bustle of the holidays, I encourage you to pull out your sales tax token collection. Spread it out all over your desk (for some of you – all over your den or basement) and spend some quality time just enjoying holding and examining various tokens in your collection.

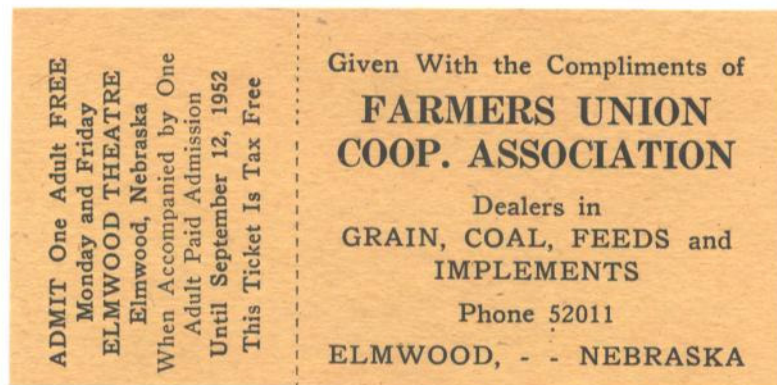
Too many times we buy a token, spend a few minutes to examine it, and then put it away in a dark place. We may not look at it again until we file something away that is close to it in catalog number. How many times have you come across something in your collection and thought, "I forgot I had that" or "I don't remember buying that"? It's happened to me plenty.

So take some time and "catch up" with your sales tax tokens. We collect to enjoy and not merely to acquire. Enjoy! Happy Holidays, John

ITEMS OF INTEREST

By Russ Ward, R-492

Below is a picture of a couple of "tickets" or cards that have a tax reference on them. Any ideas if they are actually sales tax related? Please respond to the editor with any information about these items.



BELGIUM VAT RECEIPTS

By Michael Florer, R-409

I just made a find of interest to STT collectors. This is an article about VAT receipts required in Belgium. "VAT" stands for "value added tax" and is the same thing as our general sales taxes. Let's try to get permission from the author/publisher to reprint this article in the *ATTS Newsletter*.

Belgium:

VAT receipt coupons ('Souche TVA')

By Geir Sør-Reime

The Belgian VAT code (Art.22) specifies that certain establishments have to give their clients a numbered statement showing the VAT paid. These receipts have to be printed by a certified printer.

Such receipts have to be issued by

- a. hotels and similar establishments
- b. restaurants etc.
- c. car hire companies.

There are exemptions, like petrol stations occasionally hiring out cars, snack-bars, tea-rooms, cafeterias etc.

On the receipts, the following information must be given

- name of issuer
- VAT registration number of issuer
- The word 'TVA' (= VAT) and text showing it is a receipt
- A tax symbol (consisting of a lion and the letter B)
- A serial number of five number and one or more letters
- The official licensing number of the printers
- The month and year of printing
- The text 'copy' on the copy to be retained by the issuer.

Illustrated are some VAT receipts from restaurants, and one from a hotel, all located in Brussels.

RESTAURANT
JACQUES
DE BAST 5
Quai aux Bricks 44 • 1000 Bruxelles • Tél 02 513 27 62
RPM Bruxelles • TVA BE 0534 290 747 • Foris 210-0147050-50

TAXE SUR LA VALEUR AJOUTÉE
BELASTING OVER DE TOEGEVOEGDE WAARDE

 **NOTE**
NOTA N° 05257 AG

Imp. Th. A. NEUMAN - 02 521 89 21 - 05/2005

Date/Datum: 13/3/06 8 Pers.

TOTAL À PAYER/TOTAAL TE BETALEN
Serving at TVA compris/Dienst en BTW inbegrepen
1 Blank/We Exemplaire client / Exemplaar klant
2 See/Jaime: COPIE

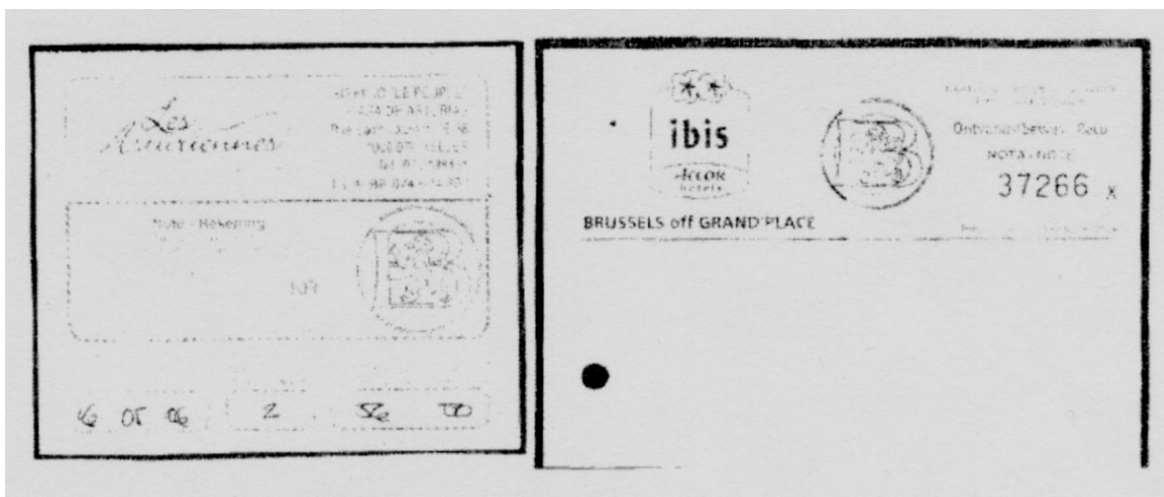
93,50 €

RESTAURATION NOUVELLE
TEL. 02-381 03 22
Rue de la Paix - 115 - 1000 Bruxelles
Rue de la Paix - 115 - 1000 Bruxelles
Tél. 02-381 03 22 - Fax 02-381 03 23
VAT BE 0534 290 747 • Foris 210-0147050-50
Imp. Th. A. NEUMAN - 02 521 89 21 - 05/2005
TAXE SUR LA VALEUR AJOUTÉE
BELASTING OVER DE TOEGEVOEGDE WAARDE

 **RECU - ONTVANGSTBĖWIJS**
N° 16187 BC

13/3/06 8 Pers.

93,50 €



A CANADIAN PERSPECTIVE

By Harold Don Allen, L-30, F-30

I've not been in touch for some time, but want to assure you as an early member and life member of my continuing interest in and admiration for the Society. I enclose some jottings and some potential illustrations and you're free to use anything that seems of reader interest. Nothing is original (I try for good photocopies), so you may return them in due course, but it's not essential that you do so.

This area has not had tax tokens, though I vividly recall the great coils of 1c paper tickets, serial numbered, at one stage for every 25c of purchase. A 4% tax in Montreal meant you could get a foot or a yard of them from a larger purchase. Taxes in Montreal of every conceivable variety can be oppressive. I've enclosed images of pasteboard tickets.

The green T. Eaton Co. "Railway" ticket, (25c including 2c tax) was for a ride on a toy train, set up in the toy department each December. The 25c was primarily for the "present" that you received at the rides conclusion. Eaton's retail operations are no more, and I'd not be surprised if that was the only "train ticket" that survived. I had collecting instincts at an early age!

The Belmont Park general admission ticket (15c = 9c admission + 6c tax and surtax) is interesting. The park, in a far reach of town, is no more.

The \$3.00 ticket, admission to an event on municipal premises (likely a trade show or antique fair) reflects 28 cents of taxation (municipal, provincial, federal?) on \$2.72 admission. "droits sur les divertissements" (Amusement tax), shows on the back of the ticket.

I also share three rather interesting tax-related stamps that I encountered in post offices overseas. One stamp is a serial-numbered 5 pounds (sterling), to paste in a book and "cash" at year's end to pay for the annual "vehicle license stamps." U.K. license plates are "permanent" but yearly "validation" is expected. As such 5 pound stamps, when routinely squirreled away, do add up.

The other two stamps are for a nuisance tax once favored in Canada, where it subsidized government, but not commercial, radio broadcasting. I've not otherwise encountered one like this in North America.

The stamps represent an annual levy to allow television reception, two pounds in the United Kingdom (inscribed "TV") and two Euros ("TV License Savings Stamp") in the Irish Republic, Dublin post office. A person filled booklets with such adhesive stamps, and I gather that the annual license was not cheap.

Numismatics very much goes with me when I travel, and children have built remarkable success stories in such "exotic" locations as The Hague, Stockholm, Dubai and Singapore. Government officials can be delightfully cooperative when you show interest in money museums (highly recommended: Stockholm, the royal cabinets) and in acquiring crisp notes. However knowledgeable contacts can open doors. The snapshot, by the museum curator in Kuala Lumpur shows me holding a new coin model, in the valued company of Tony Lye, a foremost "coin" author and retired numismatic dealer. When Tony and I first met some years ago, it was not as dealer and customer as much as fellow society members. His name I d been given as a Malaysia member-dealer by the good folks at the ANA.

If there's anything here that you can use, be my guest. I do maintain and album of world tokens, which gives me much pleasure and tax items are represented. Thank you for your efforts. I value the Newsletter and my ATTS affiliation, Cordially Don Allen



NEWSPAPER CLIPPINGS FROM THE PAST

By Bob Frye, L-521

KANSAS LEVIES 2 PCT. TAX ON RETAIL SALES

Collections Started June 1;
Proceeds to Finance
Social Security

TOPEKA, Kans., June 8.—(U.P.) —Kansans have started digging down in their pockets for sales tax tokens to the amount of approximately \$27,000 daily to finance the state's new social security program.

Known as the "Kansas retailer's tax act," the law will levy a 2-per cent tax on all retail transactions with the exception of certain farm commodities, cigarettes and gasoline.

The tax will be paid with 2-mill tokens made of hardened zinc which is mined from the state's own zinc mines in the southeastern corner of Kansas.

Kansans generally are accepting the tax calmly. They regard it as necessary if the social security program is to be financed. The act was fought determinedly by farmer members of the 1937 legislature but they finally capitulated after seeing that other taxes could not be enacted at this session.

In addition to tangible personal property the tax also will be levied on gross receipts from the sale of furnishing of gas, water, electricity and heat whether furnished by municipal or privately owned utilities for domestic or commercial consumption.

The act makes it unlawful for the retailer to advertise that he will absorb the tax in order to attract customers, and makes it mandatory that the merchant collect the tax from the consumer.

The act is expected to raise approximately \$10,000,000 annually, which will be used for a state school aid fund in addition to social security purposes.

The state reformatory at Hutchinson, where the automobile license tags turned out the 15,000,000 2-mill tokens, which totaled three freight-car loads, or 90,000 pounds of zinc.

The Kansas law differs slightly from that of other states. It is modeled after the Washington and Colorado sales tax acts. However, in most of the other states where similar laws are in operation the merchant is compelled to pay a \$1

or \$2 registration fee, whereas in Kansas this is not required.

The Kansan will pay the tax on almost everything from a nickel soft drink to an automobile. The state tax commission adopted the following bracket, similar to that used by Washington: 5 cents to 14, 2 mills; 15 to 24, 4 mills; 25 to 34, 6 mills; 34 to 44, 8 mills; 45 to 54, 1 cent; 55 to 64 cents, 1 cent 2 mills; 65 to 74, 1 cent 4 mills; 75 to 84, 1 cent 6 mills; 85 to 94, 1 cent 8 mills; 94 cents to \$1, 2 cents.

The zinc tokens cost the state \$1.86 per thousand and are sold to the approximately 35,000 retailers in Kansas for \$2. However, the 14-cent difference does not pay the state the cost of handling and disbursement of the tokens.

W. G. Fink, chairman of the state tax commission, estimated that approximately 500,000 tokens will disappear monthly. Most of them will be carried out of the state by travelers, he said.

The Kansas token is the size of those used in Illinois and New Mexico, which are slightly smaller than a dime. However, the Illinois and New Mexico tokens are made of aluminum.

Carl Webb, Wichita director of the sales tax department, said that 40 agents will be sent through the state next month to check on the merchants and examine their books to ascertain if the proper returns are being made.

Gov. Walter A. Huxman commended the act and said he believed it was one of the best in the country.

"We have had the benefit of the experience of dozens of other states," he said. "We have profited by their experience, and it is my sincere belief that the Kansas sales tax law is one of the best that could have been enacted. I think it will prove to be a workable statute."

Huxman neither supported nor opposed the sales tax measure. He told the legislature, however, that higher income taxes and a levy on the gross production of gas and oil should be used to finance the state's social security program.

NEWSPAPER CLIPPINGS FROM THE PAST

By Bob Frye, L-521

SALES TAX TOKENS TO BE DISCARDED BY STATE OFFICERS

State Finance Department Has
Warned They Would be
Taken From Circulation or
Defaced.

HAVE APPEARANCE OF
COUNTERFEIT DIMES

New Tax Token Will be Perfor-
ated or be Coined in Ob-
long Shapes, Officials Have
Decided.

Chicago, July 8—The State of Illi-
nois, warned that its tiny sales tax
tokens look like counterfeit dimes,
decided today to junk them.

U. S. District Attorney Michael L. Igoe said the State Finance Department had informed him the aluminum slugs, each of a one and a half mill value, either would be taken out of circulation or be defaced.

If the 200,000 tokens already issued are retained they will have holes punched in them.

New tokens either will be perforated or be coined in oblong shapes.

C. Knolton Ames, State Finance Director, sent a lawyer to Washington to find out the status of the "counterfeiting." Treasury department officials advised that it would be best to issue tokens appearing less like money.

The tokens, 40 of which can be purchased for six cents, were issued when the state sales tax was increased from two to three per cent recently.

Edwardsville Intelligencer, Monday July 8, 1935, page 1

STRUGGLING TOWNS PRINTING THEIR OWN CASH

In an echo of the Great Depression, local currencies with their own special flavors are popping up all over in attempts to give commerce and communities a lift. Last year, two Detroit tavern owners were sitting at the bar, sampling their beverages and bemoaning the local economy - no one in the city had cash, and when they did, they spent it in the suburbs. Then the pair hit on a solution: Print their own money. It is, after all, perfectly legal for anyone to issue currency, as long as it doesn't look too much like a U.S. Dollar. Thus was born the Detroit cheer, a local scrip accepted by a handful of city businesses, including a pizzeria, an electrician and a doggy day care center. Residents can also exchange it at a few area bars for greenbacks, but the cheer is vastly more colorful. It features a chiseled, naked Greco-Roman superhero (the Spirit of Detroit) towering Godzilla-like over the city skyline, cupping a tiny family in one hand and a sunburst representing God in the other. He's a lot more fun than George Washington.

Detroit isn't the only city sporting its own currency. Since the market tanked nearly 18 months ago, there's been an interest in local scrips not seen since the Great Depression. Residents in tiny North Fork, Calif., just launched the North Fork share, and folks in Piedmont, N.C., spend the newly issued the plenty, a currency depicting local flora and fauna like the ever-popular turkey vulture. Brooklyn, N.Y., is preparing to launch the torch, while South Bend, Ind., is set to print what it calls MACs.

Susan Witt, the executive director of the E.F. Schumacher Society, a think tank devoted to decentralized economies, says she gets calls daily from towns across the nation looking to join the movement. In most cases, these communities are simply looking to boost local commerce. The currency has to be spent in town, obviously, because it's worthless anywhere else. But a growing distrust of the U.S. dollar is also at work. When the Treasury prints billions to bail out banks and automakers, people look for alternatives. These folks may look nutty now, goes the quip, but wait till the dollar goes the way of the Argentine peso. Then you'll be exchanging a wheelbarrow of cash for a bay buck, local currency boosters say.

Minting money isn't easy, of course. The Detroit bar owners spent \$2,000 to print \$4,500 in cheers, thanks in part to an initial run on flimsy paper. ("It costs money to make money," co-founder Timothy Tharp says.) In North Fork, Josh Freeman and his crew spent days cranking out bills on the ancient letterpress in his garage. And once a local currency is printed, it's a struggle to keep the stuff in circulation. Towns often find the scrip flowing to the local food co-op, which soon complains that suppliers won't take it. Until Piedmont's plenty was reissued with the backing of U.S. dollars, it was kept alive mainly by the local biodiesel seller, who used it to pay his interns.

There have been a few successes, though. The western Massachusetts berkshare is accepted by an estimated 400 businesses and has circulated to the tune of \$2.5 million -- not bad for a region with 20,000 residents. The hours currency, issued in Ithaca, N.Y., is so entrenched that the local transit system is planning to accept it. Still, University of Southern Maine sociologist Ed Collum says his study of 82 local currencies revealed a disheartening 20% survival rate.

Collum favors an increasingly popular twist on local currencies: the time bank, which has residents swapping labor hours rather than cash. This newer solution lets the unemployed participate without spending money. But a quick glance at such listings might leave you wondering what the heck is going on in these towns. At central Vermont's Onion River Exchange, services recently offered included basics such as haircuts but mostly oddities like puppet shows, trips to the dump and left-handed knitting. Among the service requests were a call for rawhide goat skins and a plea from someone named Pam, who "flushed a hair-catch thingy down the toilet and needs help getting it out."

*This article was reported by Anne Kadet for **SmartMoney**. Published Jan. 29, 2010*

NEWSPAPER CLIPPINGS FROM THE PAST

By Bob Frye, L-521

THE Classified Department is now open until 7:00 P.M. Take advantage of this new service and avoid the morning rush.

THE HAMMOND TIMES

HAMMOND, INDIANA, THURSDAY, AUGUST 8, 1935.

ANY communication regarding delivery of The Hammond Times, Phone Hammond 3100, Circulation Dept., call 6:00 P.M.

ARGUE 'MIDGET MONEY' NEEDED FOR TAXES, DOES NOT LOWER U. S. STANDARD

STEWART SEES TINY COIN USED BY COOLIE

Experts Decide Living Standards Determine Size of Coin, Not Reverse

By CHARLES P. STEWART
(Central Press Staff Writer)
WASHINGTON, Aug. 8.—
Opponents of midget money advance against it the point that living standards are low in all countries where such money circulates.

William A. Du Puy, a recognized authority on coinage and author of a standard book ("Money") on the subject, ventures the guess, however, that midget money is not what causes low living standards but that low living standards necessitate the coining of midget money; otherwise there would be no denomination small enough for the microscopic transactions to which most trade is restricted.

Would Aid Buyer

American midget money advocates suggest the issuance of one-tenth and one-half cent coins to enable buyers to meet sales taxation at its exact rate, or approximately so.

That is to say, if there is a 1-mill tax on a 10-cent sale the vendor is likely to charge 11 cents; he doesn't propose to pay the tax himself and there is no coin small enough to permit him to split the odd cent with the buyer—not, probably, that the salesman particularly objects to adding .9-cent to his profit, but it is a manifest injustice to the consumer.

The process known as pyramiding sales taxes to the public might, then, be handicapped by the minting of coins tiny enough to facilitate exact payments.

Half-cent and 1-mill coins would be burdensome but they might be economical for shopping.

Small coinage, in order to make change, Du Puy argues, is a different thing from a small coinage necessitated by the fact that all dickering is of infinitesimal proportions.

In China

To illustrate, in agreement with Du Puy:

I have lived as an "European" (in that part of the world all white folk are known as "Europeans"), in China.

The Chinese living standard notoriously is close to nadir.

Ten or 20 cents "Mex" (about half the equivalent of a similar sum in the United States) rates as a passable daily income for a coolie. He buys his food by the mouthful. His wardrobe costs less than a quarter. He sleeps where he lies down.

One cent in U. S. money is a snug amount to him.

He has to have an exceedingly small coin to do his buying in—or it is a wholesale bargain. And the coolie cannot afford to be a wholesale customer.

Coolie Must Have It

Therefore, the coolie does have a small coin—the brass "cash," with a value of about 1 mill "Mex," or one-half mill in U. S. money.

He doesn't have it so small in order to pay taxes. He has it so small because it is the measure of his buying capacity. What taxes he pays come out of it.

I don't think the smallness of his currency limits his buying capacity. I think the smallness of his buying capacity limits the size of his money.

A foreigner in China never even has a "cash," except as a curiosity.

He handles large deals in "taels" (a weight in silver); his small ones in Mexican silver dollars; his very small ones in provincial fractional currency, down to 20-cent pieces—of "Mex" valuation.

The size of the coins doesn't seem to have anything to do with it.

Instead, the size of the coins appears to be regulated by the economic status of the various groups which swap them.

If they must be small apparently they will be small.

If not, why should they be small—unnecessarily?

Du Puy seems to me to be right—Coinage adapts itself to economic necessity; not economies to coinage.

SALES TAX TOKENS ONLINE

By Ralph Harnishfeger R-464 rharnish@lhup.edu



The current quarter had some scarce to rare pieces offered around Thanksgiving, thanks to one of our members; otherwise there was the usual range of mixtures. This quarter did appear to have an unusually large number of lots having, what most of us would consider to be common tokens, which sold at what I would consider to be very high prices using the “buy it now” feature. My stack of printouts of lots sold each two weeks for the quarter was well over an inch thick. I would estimate 90% of the lots did not attract a bid for obvious reasons: very common or overpriced or both.

An interesting large lot of all types of tokens was offered in early December. I would estimate there were several thousand tax tokens and several thousand other tokens from a seller who said they were accumulated by a cash register repair man who would find them stuck in the registers brought in for service. This accumulation looked very interesting and someone else thought so as well as the final price was **\$565.55** with just 2 bids. This lot closed on December 15th. I normally do not list mixed token lots but the sheer size and nature of this accumulation warranted mention.

- A rare 1937 Souvenir postcard and tax token from WA State had 5 bids and sold for \$88.55 on October 5th.
- A scarce MO S4 white paper, milk cap had 12 bids and sold Nov. 28th for \$53.00.
- A copy of our current catalog sold via buy it now for \$50.00 on Dec. 8th.
- Two Wyoming, IL metal tax tokens attracted 13 bids and closed at \$49.36 on Sept. 28th.
- A Johnson drug Company sales tax token had 10 bids and closed on Dec. 15th at \$46.55.
- 1933 Royalton, IL drug store scrip had 8 bids and sold for \$45.79 on Nov. 28th.
- A WA sales tax token post card of Mt. Rainier had 7 bids and closed Nov. 28th for \$44.79.
- A group of 300+ STT's from many states had 3 bids and closed at \$44.51 on Nov. 14th.
- A group of 9 Tenino woods, R7 had 5 bids and closed on Nov. 28th at \$43.80.
- 1933 Pontiac, IL depression scrip had 10 bids and sold for \$43.50 on Nov. 28th.
- 1933 Safeway STT ticket scrip had 5 bids and closed Nov. 28th at \$42.62.
- An original box of 500 AZ 5 cent tax tokens had 2 bids and sold Oct. 5th for \$42.99.
- Another MO S2 white paper milk cap token had 8 bids and sold Nov. 28th for \$41.00.
- A Henderson, NC Rose's sales tax paper scrip closed Nov. 28th at \$40.00 with 5 bids.
- Another copy of our current catalog (Malehorn and Davenport) sold using buy it now for \$39 on Sept. 19th. Similar lots sold for \$39 on Oct. 1 and Oct. 9th.
- An original box of AZ 1 cent tokens sold on Oct. 5th for \$36.99 with 2 bids.
- An Ohio punch card sold for \$34.29 on Nov. 18th with 6 bids. This was sold by well known revenue stamp dealer Eric Jackson.
- A large group of tax tokens, estimated at several hundred from the photo, had 16 bids and closed Nov. 9th for \$33.50. This had a good mix of tokens types.
- Rare WV tax token ticket scrip had 7 bids and sold Nov. 28th for \$31.00.
- 29 MO milk bottle cap type, all 5 mill had 1 bid and sold for \$29.00 on Dec. 12th.
- A large lot of over 400 OK tokens had just 2 bids and sold Nov. 6th for \$24.50.
- 1939 OH punch card, unstamped had 5 bids and sold Nov. 28th for \$23.44.
- Another copy of our current catalog closed Dec. 5th for \$23.38 with 3 bids.
- A lot described as “US Midwestern states sales tax tokens Approx. 5 pounds” had 10 bids and closed Dec. 9th at \$22.50.
- MO milk cap counter-stamped 1936 Los Angeles had 4 bids closing Nov. 28th at \$22.01.
- A Ohio punch card sold Nov. 18th for \$21.67 with 7 bids, once again by Eric Jackson.
- A 1936 Ohio prepaid card for F.W. Woolworth had 5 bids and sold for \$20.25 Oct. 19th.

- A lot of 32 tax tokens sold for \$20 via best offer on October 13th.
- A lot of 360 MO plastic red and green tokens sold for \$19.99 with a single bid Oct. 19th.
- A lot of 369 MO and WA tax tokens sold with a single bid of \$19.99 on Nov. 17th.
- A lot of 176 MO zinc 1 mill tokens closed Nov. 23rd at \$19.99 with 1 bid.
- 13 different IL provisional metal tokens had 11 bids and closed at \$18.50 on Nov. 9th.
- Approx 3 lbs of US Western States tax tokens had 10 bids and sold for \$16.59 Dec. 9th.



**MO milk cap counter-stamped token
with 7 bids closed Nov. 28th for \$46.00**



**Kentucky Salesman's Sample from
1936 closed Nov. 28th for \$50.79**

- Another large lot of state sales tax tokens, but this one with many plastic tokens evident in the photo, approx. 2 pounds, closed Dec. 9th at \$16.48.
- A mixed group of 35 AL state tokens sold Sept. 22nd for \$16.49. This lot had 14 bids.
- A mixed group of tokens from UT, KS and AL sold for \$15.99 using buy it now Sept. 16th.
- A Kentucky 1 cent sales tax paper had 4 bids and closed on Sept. 26th at \$15.50.
- Another large lot of approx. 3 pounds of tokens, mostly metal as far as I could tell from the photo, had 9 bids and sold for \$15.50 Dec. 9th.
- WA State 3% fiber tax token had 4 bids and sold Nov. 23rd for \$14.52.
- A 1935 Tenino wood, Thurston County, had just 2 bids and sold Sept. 26th for \$14.48.
- A lot described as "125 mixed tax tokens from all over!!!" had 3 bids and sold Nov. 17th for \$14.11. I wonder if the bidding was elevated by using more!!!! ?
- A roll of OK tax tokens with original wrapper had 6 bids and sold for \$12.50 Nov. 28th.
- Undated MO milk cap with ad on reverse had 4 bids and sold Nov. 7th for \$12.50.
- A lot of 85 vintage MS tax tokens sold via buy it now for \$12.00 Oct. 25th.
- A mixed group of 63 state tax tokens closed with 5 bids Dec. 7th at \$12.00.
- A group of 183 MO plastic green and red tokens had 2 bids and sold for \$11.59 Oct. 19th.
- Three different lots, each with 60+ MO, 10 WA paper, and 40 CO, metal type, in a roll closed in early Dec. for \$11.39, \$10.57, and \$10.50 respectively.
- 150 sales tax tokens from various states sold Nov. 11th at \$10.49 with 2 bids.
- A group of 5 IL metal provisional's sold via best offer for \$10.00 Nov. 16th.
- A lot of 100 MO plastic 1 and 5 mill tokens sold for \$9.99 using buy it now Sept. 21st.
- A lot of 190 MO plastic 1 and 5 mill tokens sold for \$9.99 with 2 bids Oct. 7th.
- A group of tokens from MS and WA looked like several hundred in the photo provided, had 1 bid and sold for \$9.99 Nov. 13th.

- A grouping pictured with 500 or more tax tokens from LA, MO and KS closed Nov. 23rd for \$9.99 with a single bid.
- Seven MO zinc 1 mill tokens sold for \$9.99 via buy it now Nov. 23rd.
- A mixed group of 47 tokens had 1 bid for \$9.95 and sold Oct. 4th.
- A single common 1935 NM metal token sold for \$9.95 via buy it now Oct. 17th.
- A lot of 11 vintage tokens sold via buy it now for \$9.79 Oct. 2nd.
- 146 tokens from various states had 2 bids and sold for \$9.59 Nov. 6th.
- A mixed group of 40 AL tokens sold via buy it now for \$9.00 Sept. 16th.
- A lot of 15 MO zinc tokens sold Nov. 12th for \$8.95 using the buy it now option.
- A group of WA tokens, at least 2 types and perhaps 100 tokens attracted 2 bids and closed Oct. 10th for \$8.59.
- A single MO milk cap token sold Oct. 21st via best offer for \$8.49.
- 50 WA metal tax tokens sold Dec. 6th for \$8.00 with 4 bids.



Texas R-4, rarity 9, Anti-Sales Tax Token, F. Spears had 11 bids and sold for \$67.88 on Nov 28th



1942 Washington Pattern Fiber Token, rarity 9, closed on Nov. 28th for \$102.50 with 4 bids

- An issue of Numismatic Magazine from March 1992 which describes KS tax tokens sold via buy it now for \$8.00 Nov. 9th.
- A single MO zinc 1 mill token sold via best offer for \$7.99 Oct. 12th. Wow!
- Two identical groups of MO zinc 1 mill tokens, 50 tokens in each lot sold for \$7.59 Sept. 27th. There were 2 bids on each of these lots. Another lot sold for \$6.39 Sept. 20th, again with 2 bids. Two more lots closed at \$6.51 with 3 bids each Oct. 12th. Two more lots sold for \$4.99 with 4 and 3 bids Oct. 19th.
- A group of 7 Oklahoma tokens sold via buy it now for \$7.50 Nov. 30th.
- Two CO tokens, common type, sold for \$6.95 via buy it now on Oct. 5th. Wow again! An identical lot failed to attract a bid at 99 cents the next week.
- A mixed lot of 41 tokens attracted 8 bids and closed Sept. 26th for \$6.66.
- A Mississippi 5 mill blue plastic token sold Nov. 23rd for \$6.51 with 4 bids.
- A group of at least 50 tokens from UT and CO sold Nov. 26th for \$6.50 with 2 bids.
- A nicely laid out and catalogued group of MO tokens sold Oct. 13th via buy it now for \$6.50. Similar groups of OK and UT tokens also sold via buy it now for \$6.00 and closed Oct. 13th.
- A group of 28 Louisiana tokens including 4 types had 2 bids and sold Sept. 18th for \$6.49.
- 7 Oklahoma old age assistance 1 mill tokens had 1 bid and sold Nov. 30th for \$5.99.

- A Kansas 2 mill aluminum token had 4 bids and sold for \$5.75 Nov. 23rd.
- A group of 89 CO tokens with 4 types had 2 bids and sold for \$5.73 Sept. 18th.
- A Jasper County, IL metal tax token had 2 bids and closed Nov. 23rd. at \$5.56.
- A nicely described group of Mississippi sales tax tokens, 9 different, sold via buy it now for \$5.50 on Oct. 7th.
- A group of 8 tax tokens from 8 different states had 2 bids and sold Nov. 27th for \$5.50.
- A lot described as "tax token collection – hoard" had 6 bids and sold Nov. 25th for \$5.24. I am not sure how many tokens a "hoard" must have but this had about 40 tokens.
- A common Ohio 1 cent paper tax token and common WA paper token sold to a single bidder on Sept. 27th for \$5.00
- A group of 5 sales tax token catalogs sold Oct. 6th for \$5 via buy it now.
- A group of 10 nicely cataloged AL tax tokens sold via buy it now for \$5 Oct. 7th.
- A common Missouri, 1 mill, zinc token sold Oct. 17th via best offer for \$5.00.
- Lots of 5 Oklahoma, 7 Alabama and 50 Washington tax tokens, all common, each attracted \$5.00 bids. The first two lots used buy it now and the last lot had a single bid.
- A common 5 mill AL metal token sold for \$4.99 via buy it now Oct. 9th. Similar lots had sold for under \$1 in the previous weeks.
- Kentucky Louisville Arctic Ice 5 cent brass token closed Nov. 23rd for \$4.00 with a single bid.
- The Kentucky 10 cent token failed to attract a bid at \$4.00 on the same date.
- A single AZ tax token, common, had 5 bids and sold Dec. 5th for \$3.94.
- A Pekin, IL token closed Dec. 3rd at \$3.75 with 4 bids.
- An IL provisional W.C.M.A. token also closed Dec. 3rd at \$3.75 with 3 bids.
- Several IL provisional tokens from Arcola, Carbondale, Charleston, Jacksonville, Kewanee, LaSalle, Litchfield, and St. Anne all closed as individual lots Dec. 3rd for \$3.25. Each lot had from 2 to 5 bids placed.
- Another Kentucky Louisville Arctic Ice 10 cent metal token sold Dec. 9th via buy it now for \$3.00. An identical lot did not receive a bid at \$3 and closed Dec. 7th.



A Henlawson, West Virginia paper scrip from Merrill Stores Company sold for \$57.60 on Nov. 28th with 11 bids



TRADING POST

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 (member price) +\$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price \$49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is \$16.00 ppd, just black and white for \$12.50 ppd or just color sheets for \$4.50 ppd. The same supplements are available on CD for \$8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Maverick token from Omaha Nebraska – Insurance Cigar Store good for 5¢ in trade. \$3.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Any member wanting a Mississippi 1 mill aluminum token for free just need to send me a Self Addressed **STAMPED** envelope to Joe Erber, 1201 Dewey St, Greenwood, Ms 38930-5315 If u need a special token let me know and I will see if I have any.

Wanted: Coin collector wants to begin collecting Oklahoma tax tokens. Let me buy your extras. You price, I will trust you. Also would live anything from my town. John Kusel, PO Box 370, Fort Cobb, OK 73038, 405.643.2884 or KUSELLIM@sbcglobal.net

All dog licenses and trade tokens from Ohio, Illinois, and Pennsylvania wanted, I have some from these states to trade. R Harnishfeger, 60 Thompson Lane, Mill Hall, PA 17751, rharnish@LHUP.edu

For Sale: St. Louis, MO Board Of Education brass cafeteria or lunch room token \$3.00 each PPD, also available Coal Scatter Tags, Six different - \$5 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311

Wanted: Anything from Sapulpa, OK. Also seeking bulk tax tokens for giving to young collectors, kids, groups, etc., will Buy. Sam K. Payne, P.O. Box 361, Sapulpa, OK 74067 svpayne@aol.com

For Sale: Litchfield or Paris Illinois ¼¢ Chamber of Commerce tax token \$3 each plus one stamp. Leo Schiltz, 196 Crestview LN, Dyer, IN 46311.

Wanted: ATTS Newsletter back-issues wanted, and all other coin club periodicals. Harold Thomas, P.O. Box 7520, Beaumont, TX 77726-7520. 409-466-0781.



FINANCIAL REPORT

September 1, 2010 – November 30, 2010

Checking Account

Balance 09/01/10 \$ 29.97
 Expenses (09/01-09/30) \$ 268.61
 Income (09/01-09/30) \$ 12.00
 Transfer from Savings \$ 800.00

Balance 10/01/10 \$ 573.36
 Expenses (10/01-10/31) \$ 1.56
 Income (10/01-10/31) \$ 32.00

Balance 11/01/10 \$ 603.80
 Expenses (11/01-11/30) \$ 0.00
 Income (11/01-11/30) \$ 12.00

Closing Balance 11/30/10 \$ 615.80

Savings Account

Balance 09/01/10 \$ 4090.19
 Interest (09/01-11/30) \$ 1.10
 Transfer to Checking \$ 800.00

Closing Balance 11/30/10 \$ 3291.29



The balance does not cover the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

At this time there are still some who need to send their dues in for 2011.

DONATIONS: Thanks to Richard Lane and Carl Cochrane for donations in this period. All donations are appreciated and help keep us from needing to raise the dues even with increased postal rates and copy costs. Life members, it is okay if you want to make a donation.



Missing Members:

Roy T. Eggert L-356, Last Known Address: Monrovia, MD
Loran Frazier, R-550, Last Known Address: Arvada, CO

ORGANIZATIONAL REPORT

September 1, 2010 — November 30, 2010

NEW MEMBERS: None

DROPS: None

REINSTATEMENTS: None

MEMBERSHIP (November 30) 107 paid + 6 Donated Copies

ATTS GENERAL INFORMATION

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S. addresses only), \$12 (U.S.) for Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

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